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(C I R C U L A R .)

Office Commissary General of Subsistence,

WASHINGTON, January 1, 1863.

HOSPITAL FUND.

HOW CREATED,

The sick in hospital not needing full rations for their daily subsistence, only such parts thereof are issued as are actually required for the support of themselves and authorized attendants. The difference between the whole number of rations due a hospital, at cost price of a complete ration at the station, and the value of the stores issued to it, during the same period and at the same prices, constitute *a credit* with the Subsistence Department in favor of the hospital. This credit is called Hospital Fund.

ITS USES.

The Commissary who issues to a hospital is authorized to purchase, on the requisition of the medical officer in charge, and in amount not exceeding the hospital credit at the time, certain delicacies of food needed for the proper diet of the sick, such as chickens, eggs, &c., but not furnished for issue as a part of the ration; and certain articles required for use in hospital, such as knives, forks, spoons, &c., but not provided for issue by any one of the military departments of the service. The Hospital Fund being thus a means for supplying the suffering sick with wants and conveniences needful for their health and more comfortable condition, not otherwise to be obtained, its management should be held as a sacred trust, and its expenditure confined to the purposes which this fund is designed to accomplish. Medicines, medical supplies, quartermaster's supplies, and all objects of expenditure from the appropriations of the different departments of the army, *are not proper charges against the hospital credit.*

ITS EXPENDITURE.

The articles purchased by the Commissary for the Hospital are paid for out of the subsistence funds in his hands for public disbursement, on a voucher certified to by the medical officer in charge; and the hospital credit is diminished in consequence thereof by the amount of the purchases made. An expenditure of money by the Commissary for hospital purposes is accounted for in the manner prescribed for other expenditures of the Subsistence Department.

HOW ASCERTAINED.

A Statement of the Hospital Fund is made out at the end of each calendar month, and appears as a part of the Commissary's abstract of issues to the hospital for that month. On it are entered the balance of credit (if any) to hospital at the end of the preceding month, and the whole number of rations due during the month at cost price; also, the stores which have been issued by the Commissary to the hospital, and the articles purchased by him for the sick, during this period, with the cost price of each set opposite. The difference between these two amounts—credits and debits—leaves an ascertained balance of credit, (if the Hospital Fund for the month has not been entirely used up,) applicable to authorized expenditures for the hospital during the following month. This Statement may be prepared in the same manner, at any day, should there be occasion for ascertaining the exact state of the hospital credit of a hospital at any particular date. An Abstract of Issues to the hospital and Statement of the Hospital Fund should be made out for each *separate* hospital.

HOW TRANSFERRED.

Hospital credit may be transferred from one Commissary's Abstract to another's, on Orders from the proper authority. The Commissary directed to make the transfer of hospital credit, drops the amount specified from his Statement of the Hospital Fund as transferred to the officer designated in the Order, stating his rank, name, regiment or corps, station, and designation of hospital to which the credit is transferred. The Commissary directed to receive Hospital Fund from another hospital, takes up the amount indicated, as a credit to the hospital he supplies, and as received by transfer from the officer named in the Order, stating his name, rank, regiment or corps, station, and designation of hospital from which the credit is transferred. When an officer is relieved from subsistence duty at any post or station, he will give his successor a certified Statement of the hospital credit due each separate hospital which he has supplied, who will take up such credit in favor of each separate hospital, in manner as above explained. Hospital Fund being a *credit* only, cannot be transferred from one officer's papers to another's *as money*.

J. P. TAYLOR,
Commissary General of Subsistence.

